

31. (New) The method of claim 10, wherein at least one of the following information is determined as the perceptual information of the digital signal by the perceptual model:

the bit-plane of the error signal which the bit-plane coding of the error signal starts  $M(s)$ ; and

the Just Noticeable Distortion (JND) level of the digital signal, wherein  $s$  correspond to a frequency band of the digital signal or the transformed digital signal.

32. (New) The method of claim 25, wherein at least one of the following information is received as the perceptual information of the digital signal:

the bit-plane which corresponds to the enhancement-layer bitstream when the bit-plane decoding of the enhancement-layer bitstream starts, which bit-plane is specified by a number  $M(s)$ ; and

the Just Noticeable Distortion (JND) level of the digital signal, wherein  $s$  correspond to a frequency band of the digital signal.